

Form C-107

Tax Tables for Succession and Transfer Taxes

Tax Table for Estates of Decedents Dying On or After July 1, 1988, and Before January 1, 1997

Class AA. Exempt				
Class A. (Total exemption for class (\$50,000) is included in table.)				
If net taxable amount passing to Class A is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$50,000	\$0	-----	-----
50,000	150,000	0	4.29%	\$50,000
150,000	250,000	4,290	5.72%	150,000
250,000	400,000	10,010	7.15%	250,000
400,000	600,000	20,735	8.58%	400,000
600,000	1,000,000	37,895	10.01%	600,000
over 1,000,000	-----	77,935	11.44%	1,000,000
Class B. (Total exemption for class (\$6,000) is included in table.)				
If net taxable amount passing to Class B is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$6,000	\$0	-----	-----
6,000	25,000	0	5.72%	\$6,000
25,000	150,000	1,086.80	7.15%	25,000
150,000	250,000	10,024.30	8.58%	150,000
250,000	400,000	18,604.30	10.01%	250,000
400,000	600,000	33,619.30	11.44%	400,000
600,000	1,000,000	56,499.30	12.87%	600,000
over 1,000,000	-----	107,979.30	14.30%	1,000,000
Class C. (Total exemption for class (\$1,000) is included in table.)				
If net taxable amount passing to Class C is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$1,000	\$0	-----	-----
1,000	25,000	0	11.44%	\$1,000
25,000	150,000	2,745.60	12.87%	25,000
150,000	250,000	18,833.10	14.30%	150,000
250,000	400,000	33,133.10	15.73%	250,000
400,000	600,000	56,728.10	17.16%	400,000
600,000	1,000,000	91,048.10	18.59%	600,000
over 1,000,000	-----	165,408.10	20.02%	1,000,000

Tax Table for Estates of Decedents Dying During 1997

Class AA. Exempt				
Class A. Total exemption for class (\$250,000) is included in table.)				
If net taxable amount passing to Class A is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$250,000	\$0	-----	-----
250,000	400,000	0	7.15%	\$250,000
400,000	600,000	10,725	8.58%	400,000
600,000	1,000,000	27,885	10.01%	600,000
over 1,000,000	-----	67,925	11.44%	1,000,000
Class B. (Total exemption for class (\$6,000) is included in table.)				
If net taxable amount passing to Class B is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$6,000	\$0	-----	-----
6,000	25,000	0	5.72%	\$6,000
25,000	150,000	1,086.80	7.15%	25,000
150,000	250,000	10,024.30	8.58%	150,000
250,000	400,000	18,604.30	10.01%	250,000
400,000	600,000	33,619.30	11.44%	400,000
600,000	1,000,000	56,499.30	12.87%	600,000
over 1,000,000	-----	107,979.30	14.30%	1,000,000
Class C. (Total exemption for class (\$1,000) is included in table.)				
If net taxable amount passing to Class C is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$1,000	\$0	-----	-----
1,000	25,000	0	11.44%	\$1,000
25,000	150,000	2,745.60	12.87%	25,000
150,000	250,000	18,833.10	14.30%	150,000
250,000	400,000	33,133.10	15.73%	250,000
400,000	600,000	56,728.10	17.16%	400,000
600,000	1,000,000	91,048.10	18.59%	600,000
over 1,000,000	-----	165,408.10	20.02%	1,000,000

Tax Table for Estates of Decedents Dying During 1998

Class AA. Exempt				
Class A. (Total exemption for class (\$500,000) is included in table.)				
If net taxable amount passing to Class A is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$500,000	\$0	-----	-----
500,000	600,000	0	8.58%	\$500,000
600,000	1,000,000	8,580	10.01%	600,000
over 1,000,000	-----	48,620	11.44%	1,000,000
Class B. (Total exemption for class (\$6,000) is included in table.)				
If net taxable amount passing to Class B is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$6,000	\$0	-----	-----
6,000	25,000	0	5.72%	\$6,000
25,000	150,000	1,086.80	7.15%	25,000
150,000	250,000	10,024.30	8.58%	150,000
250,000	400,000	18,604.30	10.01%	250,000
400,000	600,000	33,619.30	11.44%	400,000
600,000	1,000,000	56,499.30	12.87%	600,000
over 1,000,000	-----	107,979.30	14.30%	1,000,000
Class C. (Total exemption for class (\$1,000) is included in table.)				
If net taxable amount passing to Class C is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$1,000	\$0	-----	-----
1,000	25,000	0	11.44%	\$1,000
25,000	150,000	2,745.60	12.87%	25,000
150,000	250,000	18,833.10	14.30%	150,000
250,000	400,000	33,133.10	15.73%	250,000
400,000	600,000	56,728.10	17.16%	400,000
600,000	1,000,000	91,048.10	18.59%	600,000
over 1,000,000	-----	165,408.10	20.02%	1,000,000

Tax Table for Estates of Decedents Dying During 1999

Class AA. Exempt				
Class A. (Total exemption for class (\$800,000) is included in table.)				
If net taxable amount passing to Class A is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$800,000	\$0	-----	-----
800,000	1,000,000	0	10.01%	\$800,000
over 1,000,000	-----	20,020	11.44%	1,000,000
Class B. (Total exemption for class (\$200,000) is included in table.)				
If net taxable amount passing to Class B is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$200,000	\$0	-----	-----
200,000	250,000	0	8.58%	\$200,000
250,000	400,000	4,290	10.01%	250,000
400,000	600,000	19,305	11.44%	400,000
600,000	1,000,000	42,185	12.87%	600,000
over 1,000,000	-----	93,665	14.30%	1,000,000
Class C. (Total exemption for class (\$1,000) is included in table.)				
If net taxable amount passing to Class C is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$1,000	\$0	-----	-----
1,000	25,000	0	11.44%	\$1,000
25,000	150,000	2,745.60	12.87%	25,000
150,000	250,000	18,833.10	14.30%	150,000
250,000	400,000	33,133.10	15.73%	250,000
400,000	600,000	56,728.10	17.16%	400,000
600,000	1,000,000	91,048.10	18.59%	600,000
over 1,000,000	-----	165,408.10	20.02%	1,000,000

Tax Table for Estates of Decedents Dying During 2000

Class AA. Exempt				
Class A. (Total exemption for class (\$2,000,000) is included in table.)				
If net taxable amount passing to Class A is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$2,000,000	\$0	-----	-----
over 2,000,000	-----	0	11.44%	\$2,000,000
Class B. (Total exemption for class (\$400,000) is included in table.)				
If net taxable amount passing to Class B is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$400,000	\$0	-----	-----
400,000	600,000	0	11.44%	\$400,000
600,000	1,000,000	22,880	12.87%	600,000
over 1,000,000	-----	74,360	14.30%	1,000,000
Class C. (Total exemption for class (\$1,000) is included in table.)				
If net taxable amount passing to Class C is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$1,000	\$0	-----	-----
1,000	25,000	0	11.44%	\$1,000
25,000	150,000	2,745.60	12.87%	25,000
150,000	250,000	18,833.10	14.30%	150,000
250,000	400,000	33,133.10	15.73%	250,000
400,000	600,000	56,728.10	17.16%	400,000
600,000	1,000,000	91,048.10	18.59%	600,000
over 1,000,000	-----	165,408.10	20.02%	1,000,000

Tax Table for Estates of Decedents Dying During 2001 or 2002

Class AA. Exempt				
Class A. Exempt				
Class B. (Total exemption for class (\$600,000) is included in table.)				
If net taxable amount passing to Class B is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$600,000	\$0	-----	-----
600,000	1,000,000	0	12.87%	\$600,000
over 1,000,000	-----	51,480	14.30%	1,000,000
Class C. (Total exemption for class (\$200,000) is included in table.)				
If net taxable amount passing to Class C is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$200,000	\$0	-----	-----
200,000	250,000	0	14.30%	\$200,000
250,000	400,000	7,150	15.73%	250,000
400,000	600,000	30,745	17.16%	400,000
600,000	1,000,000	65,065	18.59%	600,000
over 1,000,000	-----	139,425	20.02%	1,000,000

Tax Table for Estates of Decedents Dying During January or February 2003

Class AA. Exempt				
Class A. Exempt				
Class B. (Total exemption for class (\$1,500,000) is included in table.)				
If net taxable amount passing to Class B is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$1,500,000	\$0	-----	-----
over 1,500,000	-----	0	11.44%	\$1,500,000
Class C. (Total exemption for class (\$400,000) is included in table.)				
If net taxable amount passing to Class C is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$400,000	\$0	-----	-----
400,000	600,000	0	17.16%	\$400,000
600,000	1,000,000	34,320	18.59%	600,000
over 1,000,000	-----	108,680	20.02%	1,000,000

**Tax Table for Estates of Decedents Dying On or After March 1, 2003
And Prior To January 1, 2005**

Class AA. Exempt				
Class A. Exempt				
Class B. (Total exemption for class (\$600,000) is included in table.)				
If net taxable amount passing to Class B is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$600,000	\$0	-----	-----
600,000	1,000,000	0	12.87%	\$600,000
over 1,000,000	-----	51,480	14.30%	1,000,000
Class C. (Total exemption for class (\$200,000) is included in table.)				
If net taxable amount passing to Class C is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$200,000	\$0	-----	-----
200,000	250,000	0	14.30%	\$200,000
250,000	400,000	7,150	15.73%	250,000
400,000	600,000	30,745	17.16%	400,000
600,000	1,000,000	65,065	18.59%	600,000
over 1,000,000	-----	139,425	20.02%	1,000,000

Tax Table for Estates of Decedents Dying During 2005

Class AA. Exempt				
Class A. Exempt				
Class B. (Total exemption for class (\$1,500,000) is included in table.)				
If net taxable amount passing to Class B is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$1,500,000	\$0	-----	-----
over 1,500,000	-----	0	11.44%	\$1,500,000
Class C. (Total exemption for class (\$400,000) is included in table.)				
If net taxable amount passing to Class C is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$400,000	\$0	-----	-----
400,000	600,000	0	17.16%	\$400,000
600,000	1,000,000	34,320	18.59%	600,000
over 1,000,000	-----	108,680	20.02%	1,000,000

Tax Table for Estates of Decedents Dying During 2006

Class AA. Exempt				
Class A. Exempt				
Class B. Exempt				
Class C. (Total exemption for class (\$600,000) is included in table.)				
If net taxable amount passing to Class C is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$600,000	\$0	-----	-----
600,000	1,000,000	0	18.59%	\$600,000
over 1,000,000	-----	74,360	20.02%	1,000,000

Tax Table for Estates of Decedents Dying During 2007

Class AA. Exempt				
Class A. Exempt				
Class B. Exempt				
Class C. (Total exemption for class (\$1,500,000) is included in table.)				
If net taxable amount passing to Class C is at least:	but is less than or equal to:	the tax is the sum of:	plus the following %:	of the amount exceeding:
\$0	\$1,500,000	\$0	-----	-----
over 1,500,000	-----	0	20.02%	\$1,500,000

Tax Table for Estates of Decedents Dying During 2008

Class AA. Exempt				
Class A. Exempt				
Class B. Exempt				
Class C. Exempt				